GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Amendment to APGST Rules, 2017 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 161 Dated: 11-04-2018

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, dt:22-06-2017.
3) G.O.Ms.No.268, Revenue (CT-II) Department, dt:29-06-2017.
4) G.O.Ms.No.275, Revenue (CT-II) Department, dt:30-06-2017.
5) G.O.Ms.No.288, Revenue (CT-II) Department, dt:12-07-2017.
6) From the CCT, Letter No.CCW/ GST/74/2015, dated 28.07.2017.
7) G.O.Ms.No.375, Revenue (CT-II) Department, dt:18-08-2017.
8) From the CCT's Ref.No.CCW/GST/74/2015-A, Dated:18-08-2017.
9) G.O.Ms.No.382, Revenue (CT-II) Department, dt:22-08-2017.
10) From the CCT Letter.No.CCW/GST/74/2015, Dated:30-08-2017.
11) G.O.Ms.No.417, Revenue (CT-II) Department, dt:19-09-2017.
12) From the CCT's, Letter No.CCW/GST/74/2015, dated.18-09-2017.
13) G.O.Ms.No.459, Revenue (CT-II) Dept., Dt.16-10-2017.
14) From the CCT's Letter.CCW/GST/74/2015, Dt.03-10-2017.
15) G.O.Ms.No.484, Revenue (CT-II) Dept., Dt.31-10-2017.
16) From the CCT, Letter No.CCW/GST/74/2015, dated.13-10-2017.
17) G.O.Ms.No.488, Revenue (CT-II) Dept., Dt.31-10-2017.
18) From the CCT, Letter No.CCW/GST/74/2015, dated.18-10-2017.
19) G.O.Ms.No.495, Revenue (CT-II) Dept., Dt.03-11-2017.
20) From the CCT, Letter No.CCW/GST/74/2015, dated.27-10-2017.
21) G.O.Ms.No.559, Revenue (CT-II) Dept., Dt.24-11-2017.
22) From the CCT, Letter No.CCW/GST/74/2015, dated.15-11-2017.
23) G.O.Ms.No.581, Revenue (CT-II) Dept., Dt.08-12-2017.
24) From the CCT, Letter No.CCW/GST/74/2015, dated:21-12-2017.
25) G.O.Ms.No.18, Revenue (CT-II) Dept., Dt.10-01-2018.
26) From the CCT, Letter No.CCW/GST/74/2015, dated 29-12-2017.
27) G.O.Ms.No.35, Revenue (CT-II) Dept., Dt.24-01-2018.
28) From the CCT, Letter No.CCW/GST/74/2015, dated 23 -01-2018.
29) G.O.Ms No.82, Revenue (CT-II) Dept. Dt.16-02-2018
30) From the CCT, Letter No.CCW/GST/74/2015, dated:13-03-2018.
31) G.O.Ms No.138, Revenue (CT-II) Dept. Dt.27-03-2018.
32) From the CCT, Letter No.CCW/GST/74/2015, dated:23-03-2018

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:12-04-2018.

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government hereby make the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.227, Revenue (CT-II) Dept., Dated:22-06-2017 as subsequently amended namely,-

2) These rules may be called the Andhra Pradesh Goods and Services Tax (Seventeenth Amendment) Rules, 2017.

(3) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect on and from 23rd day of March, 2018.

AMENDMENTS

In the Andhra Pradesh Goods and Services Tax Rules, 2017,-

(i) in rule 45, in sub-rule (1), after the words, "where such goods are sent directly to a job worker", occurring at the end, the following shall be added, namely:-

> ",and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:
>
> Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:
>
> Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.";

(ii) in rule 127, in clause (iv), after the words "to furnish a performance report to the Council by the tenth", the word "day" shall be inserted;

(iii) in rule 129, in sub-rule (6), for the words "as allowed by the Standing Committee", the words "as may be allowed by the Authority" shall be substituted;

(iv) in rule 133, after sub-rule (3), the following sub-rule may be added, namely:-

> "(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.";

(v) for rule 134, the following rule shall be substituted, namely:-

> "**134. Decision to be taken by the majority**.- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.
>
> (2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.";

(vi) after rule 137, in the *Explanation*, in clause (c), after sub-clause (b), the following sub-clause shall be added, namely: -

> "(c) *any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices*.";

(vii) after rule 138D, the following *Explanation* shall be deemed to have been added, with effect from the 1st of April, 2018, namely:-

"*Explanation:* For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER